

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 193 of 1988

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

ARBUDA MILLS LTD

Appearance:

MR MIHIR JOSHI for MR MANISH R BHATT for Petitioner
NOTICE SERVED for Respondent

CORAM : MR.JUSTICE B.C.PATEL
and
MR.JUSTICE D.A.MEHTA

Date of decision: 13/12/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE D.A.MEHTA)

#. The following question is referred to this Court at the instance of the Commissioner of Income-tax, for the opinion of this Court.

"Whether, on the facts and in the circumstances of the case, the assessee was entitled to the deduction in respect of the amount paid to M/s. Mettur Neardhell Ltd. for the use of the Trade Mark "Tabilized" ?"

#. We have heard Mr. Mihir Joshi, learned counsel for the applicant. Though served, none appears on behalf of the respondent. The assessment year is 1979-80. It was fairly pointed out by Mr. Joshi that the question referred by the Tribunal stands concluded in favour of the assessee by the decision of this Court in the case of Commissioner of Income-tax vs. Ashoka Mills Ltd., 218 ITR 526. For the reasons stated in the said decision, we answer the question referred to us in the affirmative i.e.. in favour of the assessee and against the Revenue. The Reference stands disposed off accordingly. There shall be no order as to costs.

[B.C. PATEL, J.] [D.A. MEHTA, J.]

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